



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 19 मार्च, 1986/28 फाल्गुन, 1907

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

*Shimla-3, the 11th March, 1986*

No. 7-109/85-EXN-49/76-4986.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas comprised in Himachal Pradesh immediately before the 1st November, 1966, and by virtue of the powers of Financial Commissioner conferred on me under section 9 of the said Act read with the H.P. Excise (Power and Appeal) Orders, 1965, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby

direct that the following new rule 5.34A shall be added in the Punjab Liquor Licence Rules, 1932, as in force in the aforesaid areas with immediate effect:—

**“5.34A. Special Powers of Financial Commissioner:**

- (i) The Financial Commissioner reserves the right to grant all or any of the licences mentioned in rule 1, other than the licences granted on fixed fee, assessed fee or both, by auction or by private contract or by allotment or by calling tenders or by any other arrangement which he may consider expedient.
- (ii) The Financial Commissioner further reserves the right to change the mode of granting the licences mentioned in clause (i) of this rule, prior to the grant of such licences in a financial year, and by an order in writing on record.”

*Shimla-3, the 11th March, 1986*

**No. 7-109/85-EXN-4987-4996.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner conferred upon me under section 9 of the said Act, read with the Punjab Excise (Power and Appeal) Orders, 1956, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following new rule 34-A shall be added in the Punjab Liquor Licence Rules, 1956, as in force in the aforesaid territories with immediate effect:—

**“34-A. Special Powers of Financial Commissioner:**

- (i) The Financial Commissioner reserves the right to grant all or any of the licences mentioned in rule 1, other than the licences granted on fixed fee, assessed fee, or both, by auction or by private contract or by allotment or by calling tenders or by any other arrangement which he may consider expedient.
- (ii) The Financial Commissioner further reserves the right to change the mode of granting the licences mentioned in clause (i) of this rule, prior to the grant of such licences in a financial year, and by an order in writing on record.”

*Shimla-3, the 11th March, 1986*

**No. 7-109/85.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with the Punjab Excise (Powers and Appeal) Orders, 1956, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Liquor Licence Rules, 1956 as in force in the aforesaid territories, with effect from 1-4-1986, in supersession of Notification No. 7-56/84, EXN, dated the 26th March, 1985 and dated 8th May, 1985:—

**AMENDMENTS**

1. In the said Rules, sub-rule (23) of rule 36 shall be substituted as under:—

**“(23) (i) Successful bidders shall deposit by way of security an amount equivalent to 15% of the annual license fee as under:—**

**(a) 5% of the bid money in cash at the time of fall of the hammer;**

- (b) 8.5% of the bid money into Government Treasury within 10 days of the auctions or 31st March, 1986, whichever is earlier; and
- (c) the remaining amount equivalent to 1.5% of the bid money before the commencement of the licence, in the shape of a Revenue deposit, or Bank Guarantees or F.D.R. as may be directed by the Assistant Excise & Taxation Commissioner/Excise and Taxation Officer, I/c of the District concerned.
- (ii) Out of the above 15% amount of security, the deposits of 13.5% shall be adjusted against the instalments of licence fee payable by the licensee. Thereafter the remaining amount of 1.5% security shall be released to the licensee after adjusting therefrom any kind of arrears due to the Government from him at the close of the financial year.
- (iii) If any person whose bid had been accepted at the auctions, fails to make deposit of the amount of security or if he refuses to accept the licence, the licence may be resold by public auction or private contract or any other arrangement by the Collector and any deficiency in licence fee and all expenses of such resale or attempted resale shall be recoverable from the said person in the same manner as laid down in section 60 of the Punjab Excise Act (1 of 1914).
- (iv) The successful bidder when granted a license shall pay by the 15th of the month in which he begins his business under his license and by the 15th of every subsequent month the instalment equal to 1/10th of the license fee after adjusting the amount of security equivalent to 13.5% of the bid money, till the entire license fee has been realised. In the event of his failure to pay instalment or any part thereof by the due date, the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, may authorise the licensee to deposit the amount of instalment or part thereof upto the 14th of the next month after charging interest at the rate of 15% per annum from the date of default of the payment of the license fee i.e. from the 15th of the month onward till the default continued. The date of payment shall be included in the period for which the interest is to be charged.

If the licensee fails to deposit the instalment or instalment plus interest, as the case may be, upto the 14th of the next month, the vend would cease to be in operation on the 15th of the following month. The Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District or any other officer authorised by him would ordinarily seal the vend on the 15th day of the following month. This shall be in addition to the penalty provisions that may be brought into operation against the licensee under the Punjab Excise Act, 1914, and rules framed thereunder."

*Shimla-3, the 12th March, 1986*

**No. 7-109/85-EXN.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with the Himachal Pradesh Excise (Powers and Appeal) Orders, 1955, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments, shall be made in the Punjab Liquor License Rules, 1932, as in force in the aforesaid territories, with effect from 1-4-1986 in supersession of Notifications No. 7-56/84-EXN, dated the 26th March, 1985. and dated 8th May, 1985:—

#### AMENDMENTS

1. In the said Rules, sub-rule (21) of Rule 5.38 shall be substituted as under:—

- “(21) (i) Successful bidders shall deposit by way of security an amount equivalent to 15% of the annual license fee as under:—
- (a) 5% of the bid money in cash at the time of fall of the hammer;

- (b) 8.5% of the bid money into Government Treasury within 10 days of the auctions or 31st March, 1986, whichever is earlier; and
- (c) the remaining amount equivalent to 1.5% of the bid money before the commencement of the licence, in the shape of a Revenue deposit, or Bank Guarantees or F.D.R. as may be directed by the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District concerned.
- (ii) Out of the above 15% amount of security, the deposits of 13.5% shall be adjusted against the instalments of license fee payable by the licensee. Thereafter the remaining amount of 1.5% security shall be released to the licensee after adjusting therefrom any kind of arrears due to the Government from him at the close of the financial year.
- (iii) If any person whose bid had been accepted at the auctions, fails to make deposit of the amount of security or if he refuses to accept the licence, the licence may be resold by public auction or private contract or any other arrangement by the Collector and any deficiency in licence fee and all expenses of such resale or attempted resale shall be recoverable from the said person in the same manner as laid down in section 60 of the Punjab Excise Act (1 of 1914).
- (iv) The successful bidder when granted a licence shall pay by the 15th of the month in which he begins his business under his licence and by the 15th of every subsequent month the instalment equal to 1/10th the license fee after adjusting the amount of security equivalent to 13.5% of the bid money, till the entire licence fee has been realised. In the event of his failure to pay instalment or any part thereof by the due date, the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, may authorise the licensee to deposit the amount of instalment or part thereof upto the 14th of the next month after charging interest at the rate of 15% per annum from the date of default of the payment of the license fee i.e. from the 15th of the month onward till the default continued. The date of payment shall be included in the period for which the interest is to be charged.

If the licensee fails to deposit the instalment or instalment plus interest, as the case may be, upto the 14th of the next month, the vend would cease to be in operation on the 15th of the following month. The Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District or any other officer authorised by him would ordinarily seal the vend on the 15th day of the following month. This shall be in addition to the penalty provisions that may be brought into operation against the licensee under the Punjab Excise Act, 1914, and rules framed thereunder."

*Shimla-3, the 11/12th March, 1986*

**No. 7-109/85-EXN.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas comprised in Himachal Pradesh immediately prior to 1st November, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with Himachal Pradesh Excise (Power and Appeal) Orders, 1965, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Liquor Licence Rules, 1932, as in force in the aforesaid areas, with effect from 1st April, 1986, in partial modification of Notification No. 7-56/84-EXN, dated 26th March, 1985.

#### AMENDMENTS

For clause (i) of sub-rule (3) of rule 5.27-A of the said rules, the following shall be substituted, namely:—

- “(3)(i) Licences in Form L-3, L-4 and L-5 for the vends of foreign liquor in a Hotel, Restaurant, Dak-bungalow shall be granted on the fixed fees assessed according to the scale prescribed under rule 31.

For Hotels, Restaurants, Dak-Bungalows in towns, villages, the following shall be the rate of fixed fees:—

(a) with population of the place upto 10,000	.. Rs. 15,600 per annum
(b) with population above 10,000 and upto 15,000	.. Rs. 19,500 per annum
(c) with population above 15,000	.. Rs. 29,250 per annum.

*Shimla-3, the 11th March, 1986*

**No. 7-109/85-EXN.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with Punjab Excise (Power and Appeal) Orders, 1956, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Liquor License Rules, 1956, as in force in the aforesaid areas, with effect from 1st April, 1986, in partial modification of Notification No. 7-56/84-EXN, dated 26th March, 1985:—

### AMENDMENTS

For clause (i) of sub-rule (3) of rule 27 of the said rules, the following shall be substituted, namely:—

“(3)(i) Licences in Form L-3, L-4 and L-5 for the vends of foreign liquor in a Hotel, Restaurant, Dak-bungalow shall be granted on the fixed fees assessed according to the scale prescribed under rule 31.

For Hotels, Restaurants, Dak-bungalows in towns, villages, the following shall be the rate of fixed fees:—

(a) with population of the place upto 10,000	.. Rs. 15,600 per annum
(b) with population above 10,000 and upto 15,000	.. Rs. 19,500 per annum
(c) with population above 15,000	.. Rs. 29,250 per annum.

*Shimla-171003, the 26th February, 1986*

**No. 7-128/85-EXN.**—In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act read with the Punjab Excise (Powers and Appeal) Orders, 1956, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Distillery Rules, 1932, (hereinafter called the Rules) applicable in the said territories with immediate effect:—

### AMENDMENTS

I. The existing rule 101-A of the Rules shall be substituted as under:—

“The following scales of wastage allowance for the spirit are prescribed for all distilleries;—

#### WASTAGE ALLOWANCE IN CASE OF—

Spirit store room	Bottling operation	Bottled spirit room
2 per cent	1.5 per cent	1 per cent

(1) The above scales shall apply both to country spirit and Indian Made Foreign Spirit. Where the wastage of spirit exceeds the prescribed limit, duty on wastage of each kind of spirit, for which a separate rate of duty is fixed shall be calculated separately, but for this purpose, various brands of Indian Made Foreign Spirit which are chargeable to the same rate of duty, shall be taken up to gether.

(2) For the purpose of this rule wastage shall be calculated for each month for each kind of spirit separately but the charge on account of still head duty for each kind of spirit shall be made at the end of financial year. The Distilleries/Bottling Plant shall be allowed to set off the results of the month/months in which the wastage of spirit was less than the prescribed scale against those of the month/months in which the wastage exceeds.

(3) Duty shall be charged at the still head duty rate applicable to particular kind of spirit.

II. Rule 102 of the said Rules shall be substituted as under:

"In case the extraordinary loss of spirit occurs in a distillery/bottling plant due to accident, calamity, an immediate enquiry into the cause shall be made under the orders of Collector. If it is found that the loss was due to preventable causes, which could be foreseen or guarded against by the licensees, the Collector shall direct the licensee to pay a sum of money equal to the amount of duty as on issue for the negligence if that quantity of spirit had not been wasted due to negligence."

*Shimla-171003, the 26th February, 1986*

No. 7-128/85-EXN.—In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act (1 of 1914) as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1956 and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act read with the Punjab Excise (Powers and Appeal) Orders, 1965, I, Hem Chand, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Distillery Rules, 1932 (hereinafter called the Rules) as applied to such areas of Himachal Pradesh with immediate effect:—

#### AMENDMENT

I. The existing rule 9.181-A of the Rules shall be substituted as under:—

"The following scales of wastage allowance for the spirit are prescribed for all the distilleries:—

#### WASTAGE ALLOWANCE IN CASE OF—

Spirit store room	Bottling operation	Bottled spirit room
2 per cent	1.5 per cent	1 per cent

(1) The above scales shall apply both to Country Spirit and Indian Made Foreign Spirit. Where the wastage of spirit exceeds the prescribed limit, duty on wastage of each kind of spirit, for which a separate rate of duty is fixed shall be calculated separately, but for this purpose, various brands of Indian Made Foreign Spirit chargeable to the same rate of duty, shall be taken up together.

(2) For the purpose of this rule wastage shall be calculated for each month for each kind of spirit separately but the charge on account of still head duty for each kind of spirit shall be made at the end of financial year. The distilleries/bottling plant shall be allowed to set off the results of

the month/months in which the wastage of spirit was less than the prescribed scale against those of the month/months in which the wastage exceeds this scale. -

(3) Duty shall be charged at the still head duty rate applicable to particular kind of spirit.

II. Rule 9.102 of the said Rules shall be substituted as under:—

“In case the extraordinary loss of spirit occurs in a distillery/bottling plant due to accident or calamity, an immediate enquiry into the cause shall be made under the orders of Collector. If it is found that the loss was due to preventable causes, which could be foreseen or guarded against by the licensee, the Collector, shall direct the licensee to pay a sum equal to the amount of duty as on issue for the negligence if that quantity of spirit had not been wasted due to negligence.”

HEM CHAND,  
*Financial Commissioner (Excise).*

